

Organizational Section



ORGANIZATIONAL SECTION



The Organizational Section of the budget is designed to provide the reader an overview of the structure of Weston Public Schools as well as our vision and guiding principles. This section will review Weston Public Schools governance, organizational structure, partnerships, vision statement, strategic plan, account structure and budget process.

Legal Autonomy

Weston Public Schools is a department of the Town of Weston. Since it is not an independent entity, the district does not have the authority to levy taxes, issue bonds or incur debt. In addition, surplus funds in the general fund account on June 30th are returned to the Town and may not be held by the school district as a positive fund balance.

School Department

There are five schools in the Weston Public Schools: Weston High School (grades 9-12); Weston Middle School (grades 6-8); Field School (grades 4-5); and Country School and Woodland Schools (both preK-grade 3). Since 1999 an integrated pre-school, with classrooms at Woodland and Country Schools, has fulfilled the town's mandate to educate children with special needs from the age of three.

As of October 1, 2022, the enrollment at the schools is:

| | |
|------------------------------------|-----------------------|
| Country School (Grades pK-3) | 331 Students |
| Woodland School (Grades pK-3) | 320 Students |
| Field School (Grades 4-5) | 266 Students |
| Weston Middle School (Grades 6-8) | 444 Students |
| Weston High School (Grades 9-12) | 639 Students |
| Sub-Total Enrollment | 2,000 Students |
| Out of District Placements | 21 Students |
| Total Weston Public Schools | 2,021 Students |

Since 1967, Weston has participated in the Metropolitan Council for Educational Opportunity (METCO), a voluntary desegregation program that brings approximately 160 students, grades K-12, from Boston to Weston. Since the 1950's, Weston has maintained a student exchange program with Rombas, France and Porto Alegre, Brazil. Weston is one of the sixteen-member districts of the Education Collaboration of Greater Boston, Inc. (EDCO). Through EDCO, Weston participates in regional professional development opportunities such as the Initiative for Developing Equity and Achievement for Students (IDEAS). In addition, Weston participates in EDCO's Greater Boston Students of Color Achievement Network (GBSOCAN) that utilizes existing research and best practices to support the achievement of students of color. Although not a participating member district of ACCEPT and LABBB Collaboratives, Weston does access special education services and placements when appropriate. Weston participates in The Education Collaborative (TEC) collaborative purchasing groups for school supplies and food services. Through these collaborative purchasing arrangements, Weston strives to reduce costs where possible.

Organization Structure



The School Committee is a legislative body comprised of five members elected to three-year terms. All members serve without compensation. The School Committee has the power to select and to terminate the superintendent, review and approve the budget, and establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the board of education.

Voting Members:

Ken Newberg
newbergk@weston.org
Chair
Term Expires 2024

Alyson Muzila
muzilaa@weston.org
Vice Chair
Term Expires 2023

Jeff Lucas
lucasj@weston.org
Term Expires 2025

Maija Cirulis-Gooch
goochm@weston.org
Term Expires 2025

Attia Linnard
linnarda@weston.org
Term Expires 2024

Non-Voting Members:

Dr. Marguerite Connolly
connollym@weston.org
Superintendent

Sheri-Lynne Matthews
matthewss@weston.org
Assistant Superintendent
for Finance and Operations

James 'Kimo' Carter
carterk@weston.org
Asst. Superintendent of
Teaching and Learning

Keitrice Johnson
METCO Representative

In addition to the Superintendent, the Administrative Council includes the five (5) Building Principals, Assistant Superintendent for Finance and Operations, Assistant Superintendent of Teaching and Learning, Director of Student Services, Director of Human Resources, Director of Technology and School Libraries, and Director of Equity and Learning Environments. Below are the members of Administrative Council who constitute the leadership of the district:

Principals

Other Members

High School
Grades 9-12

Paul Peri
perip@weston.org

Director of Student Services

Martha Bakken
bakkenm@weston.org

Middle School
Grades 6-8

John Gibbons
gibbonsj@weston.org

Director of Technology and
School Libraries

Lee McCanne
mccannel@weston.org

Field School
Grades 4-5

Daniel Green
greend@weston.org

Director of Human Resources

Timothy Heavey
heaveyt@weston.org

Country School
Grades PreK-3

Erin Maguire
maguiree@weston.org

Director of Equity and
Professional Learning

Amy Kelly
kellya@weston.org

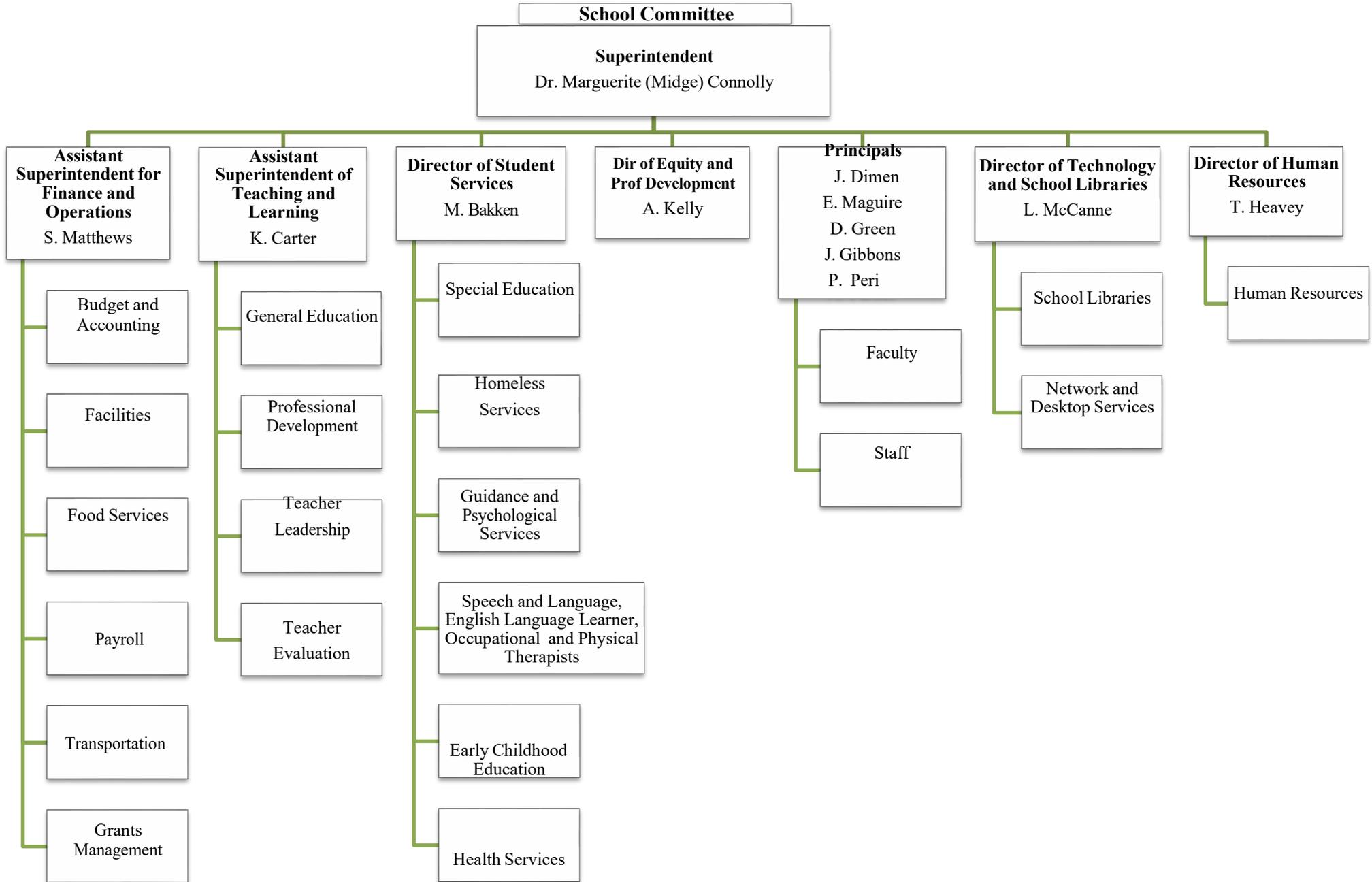
Woodland School
Grades PreK-3

Jason Dimen
dimenj@weston.org

Asst. Director of Student
Services

Emily Tucker
tuckere@weston.org

The following organizational chart provides an overview of the administrative structure of the district.



Weston Public Schools Mission



To educate, equip and inspire all students to achieve their full potential and enrich their communities.

Weston Public Schools Vision

Weston Public Schools and the wider community are committed to excellence in learning for all students. Students will imagine, reflect, and innovate within a safe learning environment that develops their academic, social, and emotional growth and well-being. We will build the critical thinking and collaboration skills necessary to participate positively in a complex and constantly changing, culturally diverse world.

Weston Public Schools Core Values

The Weston Public School District is committed to:

- The individualized development of each student's academic potential
- The development of the whole child, including extra-curricular pursuits, emotional intelligence and resilience, and physical well-being
- The development of strong citizens who can engage with others in a mutually respectful manner

Weston High School Mission Statement

The mission of Weston High School is to challenge all students to excellence, to promote a climate of respect and support, and to encourage and to facilitate the growth, abilities, and talents of students, so that they will live healthy lives characterized by reflection, responsibility, wonder, daring, and enthusiasm for life-long learning.

Partnerships



Weston Public Schools are part of a larger community that believes in the collaboration of resources for education. We are fortunate to have many important and influential partners who enrich our curriculum and extra-curricular activities.

Town of Weston The municipal government of the Town of Weston is the district's most important partner. Of course, we share the tax revenues that represent the voters' commitment to a quality of life that values education, natural resources, and community engagement. We also share many resources and collaborate to efficiently manage the execution of our mandates.

- Weston Education Enrichment Fund Committee (WEEFC)* WEEFC is a subcommittee of the School Committee that raises funds to enrich the curriculum beyond what the regular budget allows. Funds are spent in the year they are raised to support programs preK-12. These programs are integral to the curriculum by allowing teachers to be creative and innovative and to the enhancement of our operations. WEEFC members are volunteers who are appointed by the School Committee.
- Weston Parent-Teacher Organization (PTO)* The Weston PTO is a group of parent volunteers who support teachers at all levels. This support includes parent education, teacher appreciation events, mobilization of classroom and school level volunteers, and funding for special programs. The PTO's primary source of funds is from its membership drive, which produces the essential Calendar and Directory.
- Weston Parents' Advisory Council (SEPAC)* The Weston Special Education Parents' Advisory Council (Weston SEPAC) is a group of parents committed to providing advocacy, information, and community connection for Weston families that have a child in public or private schools receiving special education services in through Weston Public Schools.
- Weston Boosters* The Boosters is a group of parent volunteers who raise and dispense funds primarily for the benefit of extra-curricular activities, especially athletics.
- METCO, Inc.* The Metropolitan Council for Educational Opportunity allows children of the inner city to leverage the educational opportunities of suburban schools and to increase diversity in these schools. Weston has been a METCO school district for more than five decades and Weston-METCO has been extremely successful at preparing its Boston students for further education and work. Weston has participated in this program since 1967.
- Boston Weston METCO Parent Organization (BWMPO)* The Boston Weston/METCO Parent Organization (BWMPO) consist of elected parent volunteers who work together with the METCO Director and the METCO liaisons to assist parents with participating in the Weston Schools, as well as, transportation issues and/or concerns. The BWMPO holds monthly meetings in Boston to inform parents of current and upcoming events, share information regarding students and METCO Program, and enhance parent interaction. During the school year, meetings are also scheduled with the Weston School Committee and the Weston PTO.
- Weston Media Center (WMC)* WMC is the local access cable station. An independently operated non-profit, WMC is committed to providing programming that serves the interests and needs of Weston. Airing on Comcast channel 9 and 10 and on Verizon channels 41 and 45, WMC is member supported and relies primarily on volunteer staff.
- Land's Sake* Land's Sake is a Weston-based farm, conservation resource and education center. Each year more than 1,200 Weston Public School students visit the farm to learn about food production, land and forest conservation and the science of ecology.

Basis of Accounting



Weston Public Schools utilizes a modified accrual method of accounting. Modified accrual accounting recognizes revenues when they become available and measurable. Measurable means that the amount can be reasonably estimated. Available means that the revenues collected during the current year or soon enough thereafter to pay current liabilities. Expenditures are recorded when the liabilities are incurred. An encumbrance is a commitment of funds for contracts not yet performed or goods not yet received. An encumbrance is created when a contract is signed or a purchase order is issued. At year end, the purchase order is recorded as a reservation to fund balance. Although not considered to be Generally Accepted Accounting Procedures (GAAP) expenditures, encumbrances are treated as expenditures on a budgetary basis of accounting.⁷

School Department Funds



Weston utilizes fund accounting as a means of organizing the financial records into multiple, segregated locations. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. There are four main funding sources for the Weston Public Schools: General Fund, Grant Funds, Revolving Funds and Capital Funds.

- *General Fund* revenue comes from two primary sources: state education funds (Chapter 70 funds) and local property taxes that are subject to appropriation by Town Meeting. Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed to help establish educational equity among school districts. In Weston, Chapter 70 revenue funds approximately 9.20% of the schools operating budget. Local property taxes fund approximately 86.28% of the schools operating budget. With the reliance of local property taxes, the School Committee and Superintendent are mindful in developing a budget that is fiscally responsible as indicated by the annual Budget Guidelines. The expenses charged to the General Fund are the core educational costs including administrator, teacher and staff salaries; instructional materials; textbooks and library materials; instructional technology; special education; math and literacy support; transportation; custodial services; and professional development.
- *Grant Funds* are awarded in one of five methods: entitlement, allocation, continuation, other non-competitive and competitive processes and must be used for their stated purpose. There are three main sources of grant funds: Federal, State and Private. Examples of these funds include:
 - Federal: Title I, Title IIA, Title IV, Sped IDEA, ESSER
 - State: Metropolitan Council for Educational Opportunity (METCO), School Health Services
 - Private: Weston Education Enrichment Fund Committee (WEEFC)
- *Revolving Funds* allow the district to raise revenues from a specific service and use those revenues, without further appropriation, to support the service. There are several revolving funds including, but not limited to:
 - Food Services (sales and costs associated with providing healthy, nutritious meals to students);
 - Athletics (gate receipts used to offset the cost of the athletic program);
 - Circuit Breaker (revenue and expenses related to out-of-district tuitions)
 - Drama (ticket sales used to offset the cost of the drama program); Music (ticket sales used to offset the cost of the music program);
 - Facility Rental (revenue and expenses related to the rental of school buildings, fields and pool);
 - Pre-School (typically-developing student tuition fees used to offset their program costs); and
 - Guidance (revenue and expenses related to College Board testing).

⁷ Massachusetts Department of Elementary and Secondary Education, End-of-Year Financial Reporting Instructions: Introduction.

- *Capital Fund* revenue comes from borrowing or direct outlay for capital or fixed asset improvements. Capital funds are project specific and require Town Meeting authorization. As mentioned earlier, the school district has no legal authority to issue bonds. All capital projects are part of the Town’s Capital Budget

Classification of Revenues and Expenditures



Weston Public Schools classification of revenue adheres to the requirement of the Massachusetts Department of Elementary and Secondary Education (MA DESE). Revenues are tracked by funding source through separate funds. Revenues are classified as:

- State Aid (Chapter 70, Circuit Breaker, Charter Tuition, and Massachusetts School Building Assistance – MSBA);
- Federal Grants (Massachusetts Department of Elementary and Secondary Education and Other);
- State Grants (Massachusetts Department of Elementary and Secondary Education and Other); and
- Revolving and Special Funds (School Lunch, Athletic, Pre-School, Private Grants, etc.)

The classification of expenditures allows for tracking expenses by location, program and expense type as defined by School Committee policy. The Massachusetts Department of Elementary and Secondary Education (MA DESE) requires all school districts to maintain an account structure that, “provides school and instructional expenditure information with greater specificity for accountability purposes beginning in fiscal year 2002⁸” Although Weston's account structure does not mirror the account structure prescribed by MA DESE, it is similar and follows the same general principals.

Expenditures are classified locally as:

- Salary and Other Compensation (object codes 100 through 399);
- Instructional Materials and Supplies (generally object codes 500 through 699)
- Contracted Services (generally object codes 400 through 499);
- Contracted Student Services (object codes 422, 426, 429, 433, 436, and 438)
- Utilities (object codes 460, 461, 465, 466, and 467);
- Equipment and Vehicles (object codes 800 through 899); and
- State Aid and Offset Accounts (object code 999).

The sequence of the General Fund accounts is as follows:

| <i>Organization Code</i> | | | <i>Object Code</i> |
|--------------------------|----------|----------|--------------------|
| Organization | Location | Program | |
| 3 Digits | 2 Digits | 3 Digits | 3 Digits |

Organization Code:

This three-digit code designates the major category of expenditures. There are a few codes that tend to mirror the sequence in the budget book:

| | | | | | | | |
|-----|---------------|-----|------------------|-----|---------------|-----|----------------|
| 130 | School Admin. | 131 | Elementary | 132 | Middle | 133 | High |
| 134 | Facilities | 135 | Info. Technology | 136 | Special Educ. | 138 | Transportation |

⁸ Massachusetts Department of Elementary and Secondary Education (DESE) website (Accounting and Auditing)

Location:

The two-digit code designates the location (building and/or program) of the expense. There are a few codes and include:

| | | | | | | | |
|----|----------------|----|------------------|----|------------------|----|----------------|
| 01 | Central Office | 11 | Country School | 12 | Woodland School | 14 | Field School |
| 21 | Middle School | 31 | High School | 41 | Custodial | 42 | Maintenance |
| 70 | Out Placement | 71 | Country Pre-Sch. | 73 | Woodland Pre-Sch | 81 | Transportation |

Program:

The three-digit code designates the program (grade and/or program) of the expense. There are many codes and include (but not limited to):

| | | | | | | | |
|-----|--------------|-----|-----------------|-----|--------------|-----|----------------|
| 110 | Principal | 120 | Health Services | 200 | Kindergarten | 240 | Mathematics |
| 111 | Unclassified | 150 | Library/Media | 201 | Grade 1 | 260 | Science |
| 115 | Prof. Dev. | 170 | Guidance | 202 | Grade 2 | 265 | Social Studies |

Object Code:

The three-digit code designates the type of expense. There are many codes and include (but not limited to):

| | | | | | | | |
|-----|----------------|-----|-----------------|-----|-----------------|-----|----------------|
| 110 | Teacher Salary | 402 | Equip. Maint. | 511 | Office Supplies | 630 | Travel & Conf. |
| 201 | Secr. Salary | 501 | Instr. Material | 611 | Postage | 801 | Equipment |

The General Fund account structure allows the district to break out expenses in a variety of ways to compare and contrast spending trends and provide a clear breakout of actual and anticipated spending.

The sequence of the Grant Fund accounts is as follows:

| <i>Organization Code</i> | | | | <i>Object Code</i> |
|--------------------------|-------------|---------------|-----------|--------------------|
| School Grant Fund | Fiscal Year | Type of Grant | Fund Code | |
| 22 | 2 Digits | 1 Letter | 3 Digits | 3 Digits |

School Grant Fund:

This two-digit code designates the account as a school grant. Since the school fund for grants is "22," all accounts begin with these numbers.

Fiscal Year:

The two-digit code designates fiscal year of the grant. All grants awarded in FY'18 would begin with 2218.

Type of Grant

The letter code designates the source of the grant funds and is limited to:

| | | | | | | | |
|---|---------------|---|-------------|---|---------------|---|---------------|
| P | Private Grant | S | State Grant | F | Federal Grant | C | Carry Forward |
|---|---------------|---|-------------|---|---------------|---|---------------|

Fund Code:

The three-digit code designates the fund code of the grantor. There are many codes and include (but not limited to):

| | |
|-----|-----------------------------------|
| 305 | Title I Grant Funds |
| 240 | Special Education Grant |
| 317 | METCO Grant Funds |
| 262 | Early Childhood Special Education |

Object Codes:

The object codes described in the General Fund section are the same used by the Grant Funds.

The Grant Fund account structure allows the district to break out expenses by fiscal year, funding source and expense type. Currently, the school revolving fund accounts are properly segregated for financial record-keeping, but the account numbering sequence needs restructuring.

The district is in the middle of incorporating the MA DESE function numbers within its account structure. Expenditures are classified by MA DESE as:

- 1000: District Leadership & Administration
 - 1110: School Committee
 - 1210: Superintendent
 - 1220: Assistant Superintendent
 - 1230: Other District -Wide Administration
 - 1410: Business and Finance
 - 1420: Human Resources and Benefits;
 - 1430: Legal Service for School Committee
 - 1435: Legal Settlements
 - 1450: Administrative Technology
- 2000: Instructional Services
 - 2110: Curriculum Directors
 - 2120: Department Heads
 - 2130: Instructional Tech Leadership
 - 2210: School Leadership
 - 2250: Admin Technology Support
 - 2305: Teachers, Classroom
 - 2320: Medical/Therapeutic Svcs.
 - 2324: Substitutes, Long Term
 - 2325: Substitutes, Short Term
 - 2330: All Non-Clerical Paraprofessionals
 - 2340: Librarians and Media Center
 - 2345: Distance Learning/Online Coursework
 - 2351: Prof. Dev. Leadership
 - 2352: Instructional Coaches
 - 2354: Stipends for Instructional Coaching
 - 2356: Instr Staff Professional Development
 - 2358: Outside Prof. Dev. Providers
 - 2410: Textbooks and Related Software
 - 2415: Other Instructional Materials
 - 2420: Instructional Equipment
 - 2430: General Classroom Supplies
 - 2440: Other Instructional Services
 - 2451: Classroom Instructional Technology
 - 2453: Other Instructional Hardware
 - 2455: Instructional Software
 - 2710: Guidance and Adj. Counselors
 - 2720: Testing and Assessment
 - 2800: Psychological Services
- 3000: Other School Activities
 - 3100: Attendance and Parent
 - 3200: Medical/Health Svc.
 - 3300: Transportation Svcs.
 - 3400: Food Services
 - 3510: Athletics
 - 3520: Other Student Activities
 - 3600: School Security
- 4000: Operation and Maintenance of Plant
 - 4110: Custodial Services
 - 4120: Heating of Buildings
 - 4130: Utility Services
 - 4210: Maintenance of Grounds
 - 4220: Maintenance of Buildings
 - 4225: Building Security Services
 - 4230: Maintenance of Equipment
 - 4300: Extraordinary Maintenance
 - 4400: Networking and Telecommunications
 - 4450: Technology Maintenance
- 5000: Fixed Charges
 - 5100/5200: Employee Benefits
 - 5300/5400/5500: Rental Lease, Interest & Other Fixed Charges
- 6000: Community Service
 - 6200: Civic Activities
 - 6300: Recreation
 - 6800: Health Non-Public Schools
 - 6900: Transportation Non-Public

- 7000: Acquisition, Improvement and Replacement of Fixed Assets
 - 7100/7200: Purchase of Land/Bld
 - 7300/7400: Equipment
 - 7350: Capital Technology
 - 7500/7600: Motor Vehicles

- 8000: Debt Retirement and Service
 - 8100: Debt Retirement/Sch. Const.
 - 8200: Debt Service/Sch. Constr.
 - 8400/8600: Debt Service/Educ. & Other

- 9000: Programs with Other School Districts
 - 9100: Tuition to Mass. Schools
 - 9110: School Choice Tuition
 - 9120: Tuition to Charter Schools
 - 9125: Tuition to Horace Mann
 - 9200: Tuition to Out of State Sch.
 - 9300: Tuition to Non-Public Schools
 - 9400: Tuition to Collaborative

Fund Balance Restrictions



The Massachusetts Department of Revenue, Division of Local Services (DLS), in collaboration with the Massachusetts Department of Elementary and Secondary Education (MA DESE) issues guidance to school districts on revolving fund accounts. Revolving funds allow a district to carry fund balances from one fiscal year to the next for certain programs. The only restrictions to funds carried by Weston are as follows:

- *Circuit Breaker Revolving Fund:*
Circuit Breaker is the state's special education reimbursement program to offset high-cost special education students. These funds can be carried for one fiscal year following receipt. In Weston, revenue received in fiscal year 2023 is used to offset fiscal year 2024 expenses. Since we are not dependent on current year revenues, Weston can budget actual rather than anticipated receipts.
- *Food Services Revolving Fund:*
The Massachusetts Department of Elementary and Secondary Education (MA DESE) recommends maintaining a fund balance in the Food Service Revolving Fund equal to three months of operating expenses. Weston has maintained at or slightly below the recommended fund balance limit.
- *Earned Interest:*
Except for the Food Service Revolving Fund, all earned interest is deposited to the Town's general fund and not maintained by the separate funds.
- *Expenses Incurred:*
Only expenses directly related to the fund's purpose can be charged to the fund. For instance, revenue received from Athletics cannot be used to fund textbook replacements. Since the fund balance is not a recurring revenue source, the District is cautious about charging recurring expenses against fund balances. Examples of uses for the fund balances include: making emergency repairs to the Middle School pool (Athletic Fund) and purchasing replacement bark mulch for the Pre-School playgrounds (Pre-School Fund).

Relevant Laws, Regulations and Policies



Massachusetts General Laws (MGL), Code of Massachusetts Regulations (CMR), School Committee policies and Town of Weston policies guide the Weston Public Schools in all aspects of our work. Below is a summary of certain relevant laws and regulations.

Massachusetts General Laws (MGL)

Chapter 44, Section 10 Debt Limits

Except as otherwise provided by law, a city or town shall not authorize indebtedness to an amount exceeding 5 per cent of the equalized valuation of the city or town. A city or town may authorize indebtedness in excess of 5 per cent but not in excess of 10 per cent, of the aforesaid equalized valuation; provided, however, that the amount of indebtedness so authorized shall be subject to the approval of the members of the municipal finance oversight board, which approval may be given either before or after such authorization.

In determining the debt limit for Boston hereunder the provisions of chapter ninety-three of the acts of eighteen hundred and ninety-one and of section one of chapter one hundred and ninety-one of the acts of nineteen hundred and three shall apply.

The debt limit for a district shall be based on an amount determined by applying to the equalized valuation of the town the same ratio which the assessors' valuation of the taxable property of the district for the preceding fiscal year bears to the assessors' valuation of the taxable property of the town for the preceding fiscal year. In the case of the district which is located in two or more towns, said debt limit shall be based on the total amount determined by applying to the equalized valuation of each of the towns in which any part of the district is located the same ratio which the assessors' valuation of the taxable property of the district in the respective towns for the preceding fiscal year bears to the assessors' valuation of the taxable property of said town for the preceding fiscal year.

All authorized debts, except those expressly authorized by law to be incurred outside the debt limit, shall be reckoned in determining the limit of indebtedness under this section.

Chapter 44, Section 31 Liabilities in Excess of Appropriations

No department financed by municipal revenue, or in whole or in part by taxation, of any city or town, except Boston, shall incur a liability in excess of the appropriation made for the use of such department, each item recommended by the mayor and voted by the council in cities, and each item voted by the town meeting in towns,

being considered as a separate appropriation, except in cases of major disaster, including, but not limited to, flood, drought, fire, hurricane, earthquake, storm or other catastrophe, whether natural or otherwise, which poses an immediate threat to the health or safety of persons or property, and then only by a vote in a city of two-thirds of the members of the city council, and in a town by a majority vote of all the selectmen. Payments of liabilities incurred under authority of this section may be made, with the written approval of the director, from any available funds in the treasury, and the amounts of such liabilities incurred shall be reported by the auditor or accountant or other officer having similar duties, or by the treasurer if there be no such officer, to the assessors who shall include the amounts so reported in the aggregate appropriations assessed in the determination of the next subsequent annual tax rate, unless the city or town has appropriated amounts specified to be for such liabilities; provided, that, if proceedings are brought in accordance with provisions of section fifty-three of chapter forty, no payments shall be made and no amounts shall be certified to the assessors until the termination of such proceedings. Payments of final judgments and awards or orders of payment approved by the industrial accident board rendered after the fixing of the tax rate for the current fiscal year may, with the approval of the director of accounts if the amount of the judgment or award is over ten thousand dollars, be made from any available funds in the treasury, and the payments so made shall be reported by the auditor or accountant or other officer having similar duties, or by the treasurer if there be no such officer, to the assessors, who shall include the amount so reported in the aggregate appropriations assessed in the determination of the next subsequent annual tax rate, unless the city or town has otherwise made provision therefor.

The provisions of this section, so far as apt, shall apply to districts, and the prudential committee, if any, otherwise the commissioners, shall act in place of the members of the city council or selectmen.

Chapter 44, Section 40
Audit of Accounts

The director shall cause an audit to be made of the accounts of all cities and towns and of all districts and regional school districts of the commonwealth and may cause subsequent audits to be made of the accounts of each city and town annually, and of the accounts of each district and regional school district as often as once in two years or annually at the request of the prudential committee, if any, otherwise the commissioners, or the regional district school committee, and for this purpose he, and his duly accredited agents, shall have access to all necessary papers, books, and records. All accounts subject to audit by town auditors under section fifty-three of chapter forty-one shall be subject to audit by the director, and the trustees of any property the principal or income of which, in whole or in part, was bequeathed or given in trust for public uses for the benefit of the town or any part thereof, or for the benefit of the inhabitants of the town or any part thereof, shall give the director, or his duly accredited agents, access to their accounts, funds, securities and evidences of property for the purposes of the audit. Upon the completion of each audit as aforesaid, a report thereunder shall be made to the mayor and city government in cities, to the selectmen in towns, to the prudential committee and commissioners in a district, and to the regional district school committee in a regional school district, and a copy of the same shall be furnished to the city, town or district clerk, who shall cause the same or a summary of its essential features to be published at the expense of the city,

town or district. The director, in his discretion, may give preference to audits upon petitions under section thirty-five or thirty-six over audits under this section.

Commencing with the fiscal year nineteen hundred and eighty-seven, regional school districts may satisfy the requirements of the Single Audit Act of 1984, 31 USC Sec. 7502, by causing audits of its records to be made annually or biennially by an independent auditor to be selected by such regional school districts to conduct such audits. Such audits shall be made in accordance with federal government auditing standards.

*Chapter 71, Section 34
Annual Appropriation*

Every city and town shall annually provide an amount of money sufficient for the support of the public schools as required by this chapter, provided however, that no city or town shall be required to provide more money for the support of the public schools than is appropriated by vote of the legislative body of the city or town. In acting on appropriations for educational costs, the city or town appropriating body shall vote on the total amount of the appropriations requested and shall not allocate appropriations among accounts or place any restriction on such appropriations. The superintendent of schools in any city or town may address the local appropriating authority prior to any action on the school budget as recommended by the school committee notwithstanding his place of residence. The city or town appropriating body may make nonbinding monetary recommendations to increase or decrease certain items allocating such appropriations.

The vote of the legislative body of a city or town shall establish the total appropriation for the support of the public schools but may not limit the authority of the school committee to determine expenditures within the total appropriation.

*Chapter 71, Section 37
Duties of School Committee*

The school committee in each city and town and each regional school district shall have the power to select and to terminate the superintendent, shall review and approve budgets for public education in the district, and shall establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the board of education. The school committee in each city, town and regional school district may select a superintendent jointly with other school committees and the superintendent shall serve as the superintendent of all of the districts that selected him.

*Chapter 71, Section 38N
Proposed Annual Budgets*

The school committee of each city, town or regional school district shall hold a public hearing on its proposed annual budget not less than seven days after publication of a notice thereof in a newspaper having general circulation in such city, town or district. Prior to such public hearing said committee shall make available to the public at least one copy of said proposed budget for a time period of not less than forty-eight hours either at the office of the superintendent of schools or at a place so designated by said committee. At the time and place so advertised or at any time or place to which such hearing may from time to time be adjourned all interested persons shall be given an opportunity to be heard for or against the whole or any part of the proposed budget. Such hearing

shall be conducted by a quorum of the school committee. For the purposes of this section a quorum shall consist of a majority of the members of said school committee.

*Chapter 30B
Uniform Procurement Act*

MGL Chapter 30B, the Uniform Procurement Act, establishes uniform procedures for local governments to procure supplies and services, dispose of surplus supplies and acquire and dispose of real property. For supplies and services, Chapter 30B requires the use of sound business practices for contracts under \$10,000; solicitation of three quotes for contracts in the amount of \$10,000 up to \$49,999 and competitive sealed bids or proposals for contract in the amount of \$50,000 or more.

Code of Massachusetts Regulations (CMR)

*603 CMR 7.00
Educator Licensure and
Preparation Program*

The purpose of this regulation is to clarify and strengthen the professional standards for practice for teachers and administrators; and strengthen safeguards for parents and students by requiring strong induction programs and three years of employment before new teachers can obtain a professional license. Key points:

- All candidates for preliminary or initial licensure must pass the Massachusetts Tests for Educator Licensure (MTEL).
- Initial (Preliminary) license is issued to individuals who have completed a bachelor's degree, passed the MTEL, completed an educator preparation program, and other Board of Education requirements. The license is valid for 5 years.
- Professional license is issued to individuals who have met the requirements of the Initial License, passed the MTEL, and other Board of Education requirements. The license is valid for 5 years and may be renewed for additional 5-year terms.

*603 CMR 10.00
School Finance and Accountability*

The purpose of this regulation is to govern school finance recordkeeping. Key points:

- Governs school and school district record keeping and reporting of information required to determine compliance with state and federal education statutes, regulations and grant requirements.
- To compute school district spending requirements and annual state aid allocations.
- To evaluation progress toward meeting the objections if the Education Reform Act of 1993.

*603 CMR 28.00
Special Education*

The purpose of this regulation is to govern special education services to eligible students. Key points:

- Governs Massachusetts public schools of special education and related services to eligible students.
- Approves public and private day and residential schools seeking to provide special education services to publicly fund eligible students.
- Ensures that eligible Massachusetts students receive special education services designed to develop the student's individual educational potential in the least restrictive environment in accordance with applicable state and federal laws.

*603 CMR 30.00
Massachusetts Comprehensive
Assessment System (MCAS)*

The purpose of this regulation is to establish standards related to the competency determination. Key points:

- Beginning with the Class of 2010, students must meet or exceed the needs improvement threshold in English language arts and mathematics MCAS test to earn a competency determination (diploma).

*603 CMR 35.00
Evaluation of Teachers and
Administrators*

The purpose of this regulation is to ensure that every school committee has a system to enhance the professionalism and accountability of teachers and administrators that will enable them to assist all students to perform at high levels.

School Committee Policies

*DA
Fiscal Management Goals*

The quantity and quality of instructional and support programs are viewed as being directly dependent on the funding provided and on the effective, efficient management of those funds. It follows that the system's purposes can be achieved best through excellent fiscal management. Further, the Committee recognizes the important trust and responsibility it has been given to manage a large amount of public funding. As trustee of local, state and federal funds allocated for use in public education, the Committee will be vigilant in fulfilling its responsibility, seeing to it that these funds are used wisely for achievement of their intended purposes.

The Committee seeks to achieve the following goals:

1. To engage in thorough, responsive and collaborative advance planning in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
2. To establish levels of funding that will provide high quality education for the system's students.
3. To use the best available tools and techniques for budget development and management.
4. To provide timely and appropriate information to all parties with fiscal management responsibilities.
5. To ensure the establishment of efficient and effective procedures for accounting, Reporting, bidding, purchasing and delivery, payroll payment of vendors and contractors, and all areas of fiscal management.

*DB
Annual Operating Budget*

The annual school budget is the core of the financial plans around which the Weston school system operates. It sets forth the approved allocation of funds for the various school programs, serves as a guide for spending for all school purposes through the year, and provides a profile of the sources of revenue for meeting the anticipated expenditures.

The budget for the school system shall be presented to the School Committee in a "program budget" format and in such other formats as may be requested by the Committee to describe the various school programs and their attendant costs. Through use of the program format, the School Committee believes that the budgeting process will more effectively contribute to the attainment of the school system's goals and objectives and that the community will more readily understand how public funds are being allocated and used, and why they are needed for the schools.

The School Committee's vote on the operating budget generally will be taken on the "Summary of Proposed Expenditures by Cost Center." In doing so, the Committee will in effect be acting on individual program budgets reviewed throughout the presentation and discussion processes.

In presenting the budget for action at the Annual Town Meeting, the Committee shall abide by the budget format requirements of the State and Town, in particular in order to meet the statutory stipulation that the Town Meeting shall vote on the total amount of the appropriations requested and shall not allocate appropriations among accounts or place any restrictions on such appropriations. Notwithstanding the commitment, the Committee will publish its budget message and details in accordance with the program budget approach.

*DBE/DBF
Dissemination of Budget
Recommendations/ Hearings and
Reviews*

Following its adoption of the proposed budget, the School Committee shall annually publish a budget document to be made available to community members.

The public shall be invited to attend a hearing at which the School Committee and Superintendent shall explain the proposed budget and consider questions, comments, and suggestions from the audience. This hearing will generally be part of the annual Town Budget Hearing.

Appropriate notice of a budget hearing shall be given. Other methods may also be used to inform all residents of the hearing and of their opportunity to appear and speak for or against the whole or any part of the proposed budget.

*DBJ
Budget Transfer Authority*

In keeping with the need for periodic reconciliation of the school department's budget, the School Committee will consider requests for transfers of funds as they are recommended by the Superintendent.

The Committee wishes to be kept abreast of the need for these adjustments so that it may act promptly to approve or disapprove such adjustments.

All funds in the general account not expended by the close of the fiscal year will be returned to the Town.

*DI
Fiscal Accounting and Reporting*

Subject to the overall supervision of the Superintendent, the Assistant Superintendent of Finance and Operations shall be the agent of the School Committee designated to keep all of its financial records and accounts.

The accounting system shall be compatible with the systems, classifications, forms and designations prescribed by the State Board of Education for use by school committees; with the cost center and program format in use for the budget preparation process; with the Town of Weston's chart of school appropriation accounts; as well as with the classification schemes of State and Federal grant agencies.

The Assistant Superintendent of Finance and Operations shall, on such basis as the School Committee may from time to time determine, make reports to the School Committee on the financial condition of the school system and such other financial reports as the Assistant Superintendent of Finance and Operations, Superintendent or the Committee may determine desirable.

Town of Weston Bylaws

Article II, Section 10

There shall be a Finance Committee composed of nine voters of the Town who shall serve without pay and shall not, while serving on said committee, hold any other town office. Within thirty days after the adjournment of the annual town meeting, the Moderator shall appoint three persons to serve on said committee for a term of three years, ending with the final adjournment of the third annual town meeting thereafter held. The members of the committee shall hold office until their successors are appointed and qualified, and any vacancy shall be filled by the remaining members of the committee and the Town Clerk. The committee shall choose a chairman and a secretary, and shall, prior to the annual town meeting, confer with the Selectmen for consideration of the annual budget, and may at any time make reports or recommendation in print or otherwise to town officers or committees of to the voters, and all such reports and recommendations shall be printed at the expense of the Town, if the committee so requests.

Article XXII, Permanent Building Committee (Purpose)

Working with the Board of Selectman, School Committee, Historical Commission, Planning Board, the Permanent Building Committee (PBC) establishes general criteria for Town building projects and guidelines for communication regarding these projects between and among interested committees and the public.

Article XXIX, Community Preservation Committee

The Community Preservation Committee consists of nine (9) voting members pursuant to the provisions of M.G.L. Chapter 44B, Section 5. The committee makes recommendations to Town Meeting for the acquisition, creation and preservation and rehabilitation and restoration of:

- open space,
- historical resources,
- land for recreational use, and
- community housing.

Budget Process

Operating Budget:



There are several key steps in the development of the operating budget. The COVID-19 pandemic greatly impacted the timeline of the normal budget process. What follows is the process of a typical year. In early September, the School Administration and School Committee review and re-write the Budget Guidelines for the upcoming fiscal year. The Assistant Superintendent for Finance and Operations submits the October 1 Current and Projected Enrollment report. This report is submitted to the School Committee for review and approval in October or November of each year. This report, also presented to the School Committee in October or November, is the initial review of the budgetary needs and challenges of the district in the upcoming year.

The Assistant Superintendent for Finance and Operations distributes Budget Development Forms, Guidelines and Instructions to members of the Administrative Council at the end of October. Completed forms are returned to the Business Office around the middle of November to the beginning of December. Throughout November and December, the Superintendent and the Administrative Council review the programmatic and financial implications of all requests. By mid-December, the Superintendent determines the size and scope of the budget. In early January, the Superintendent's Recommended Budget is submitted to the School Committee for consideration. The School Committee's Finance Subcommittee and the Town's Finance Committee members are assigned to review the school budget in detail through various meetings, informational requests and public hearings. In late February or early March, the School Committee votes on the budget. A town-wide Budget Hearing is scheduled for early May. The Board of Selectmen and School Committee outline their budget proposals and answer related questions. In mid-May, the budget is presented to Town Meeting for approval. Once approved, the approved budget is implemented for the fiscal year beginning on July 1st.

Capital Budget:



The Capital Improvement Program (CIP) budget process is conducted simultaneously with the operating budget process in Weston. The process begins in October with the dissemination of the previous year's 5-year CIP forms. These forms include the project title, description, effect on existing programs, effect on other departments, related acquisition and improvement requests, and proposed funding sources. Anticipated use and life expectancy is also reviewed and updated annually. Projects not yet on the 5-year plan are added, typically 5-10 years out. In early November, the School Department makes recommendations to the School Committee for review and approval. In mid to late November, the approved CIP projects are submitted to the Town Manager for review in a prioritized order. The School Committee and Administration review the CIP recommendations with the Town Manager in January and the Finance Committee in February. School capital budget requests are included in the Town Manager's Recommended CIP. In May, Town Meeting is presented with the warrants for each project put forward in the Town Manager's CIP for the upcoming year. A School Committee member presents the proposed warrant articles at Town Meeting. Projects with an affirmative two-thirds majority are funded. Once approved, the school is responsible to providing the Town Treasurer a projected cash flow for each approved project. Items not approved at Town Meeting are reviewed and potentially re-submitted on a future CIP.

The Town's Reserve Policy is reviewed and either affirmed or revised by the Board of Selectmen every five years. In April 2017, the Reserve Policy was revised. The Facilities Maintenance Reserve is used for the replacement and repair of buildings and equipment based on a five-year "cash capital" plan recommended by the Facilities Director. This is a continuing balance account, so unexpended balance carries forward to subsequent years and is carried on the Town's general ledger but benefits the schools as part of the Town in Support of Schools budget. The reserve target is 1% of the Town's total insured building value. Until the target is met, the appropriation is expected to increase by 6% or greater. The reliance on capital outlays is reserved for building projects rather than building maintenance, school vehicles and school technology.

Budget Administration and Management Process



Weston Public Schools and the Town of Weston utilize the MUNIS financial system, a fully integrated accounting and human resource system. Decentralization of MUNIS in school year 2011-2012 has provided each school budget manager and their support staff access to real-time budget information.

Accountability and Accessibility of Budgetary Information:

Budget managers are statutorily required to stay within their budgetary appropriation. Decentralization of the MUNIS system was prioritized and implemented by the Assistant Superintendent for Finance and Operations with the support of the Town of Weston. Without on-line access to real time information, budget managers were unable to maximize their budgets for the greatest impact on teaching and learning. Budget managers of all funds (grants, revolving and general fund) have on-line access to all non-salary accounts and are e-mailed monthly year-to-date budget and open purchase order reports. Salary accounts are centrally managed; and therefore, not visible to all staff.

Weston Public Schools utilizes an on-line purchase order system through MUNIS. All requests for goods, services or equipment are requested electronically. Final approver of all purchases is the Assistant Superintendent for Finance and Operations.

Financial Reporting:

The Assistant Superintendent for Finance and Operations reviews all funds monthly with the appropriate budget managers and Superintendent. Financial reports are submitted to the School Committee and Superintendent monthly.

Annual Audits:

The district's grant funds are audited as part of the Town's Single Audit. In addition, the Town's audit firm also audits the school's MA DESE End-of-Year Financial report. When received by the district, the audit reports are reviewed with the School Committee.

Local Revenue Sources



Weston Public Schools charges tuition and rental fees that are directly related to the actual cost of providing the service and/or space. Revenue generated from the tuition and rental fees are used to support the program. A tuition rate is developed for all summer-based programs and a few school-year based programs. The School Committee Policy (Policy: KG) allows for the school buildings and athletic fields to be "made available to community groups, whose activities are educational, cultural, civic, or charitable in nature." Employees and residents may, for a fee, rent space within a building or an athletic field. Weston Public Schools do not rent facilities or fields to non-Weston groups.

The tables below describe the tuition and rental rates approved by the School Committee for the school year 2022-2023.

Tuition Rates:

| Program | FY'22 Rate | FY'23 Rate | Where Deposited |
|-----------------------------|-----------------------|--------------------------------|----------------------|
| Pre-School Full Day Session | \$1,000 | \$1,050 | Pre-School |
| Pre-School School Year | \$9,020 | \$9,420 Fall \$9,820 Spring | Pre-School |
| Pre-School Stay Day | \$28.00/day | \$29.00/day | Pre-School |
| S.O.A.R. | \$210/session | \$215/session | Gift Fund |
| HS Summer Preview | \$110/week | \$115/week | Gift Fund |
| Non-Resident Student | \$150.22/day | \$173.11/day | Non-Resident Tuition |
| Instrumental Music | \$34.50/per half hour | \$35.50/per half hour | Music |

Pre-School Summer Sessions: The pre-school summer program offers two 3-week full day sessions (8:30 AM through 1:30pm). The tuition rate was developed by calculating the actual cost to operate the program. The \$1,050 rate reflects one of the 3-week full day sessions.

Pre-School School Year: Parents of typically developing children in our pre-school program are charged an annual tuition of \$9,820. An extended day program from 12:45PM to 2:30PM is available at an additional \$29.00 per day. At the request of parents, the rate is recommended as a daily rate rather than a session rate.

Summer Opportunities in Academics and Recreation (S.O.A.R.): The S.O.A.R. program is designed to provide METCO students in grades 4-8 with a 2-week review session in mid-to-late August. Topics offered in the program cover math, reading/writing (ELA), academic skills (e.g. organization and motivation) and social skills (e.g. relationships with teachers and peers). There is also a recreation component. The rate reflects a contribution toward the full cost of the program.

High School Summer Preview: The High School Summer Preview program is designed to provide Weston METCO students with academic preparation for the successful entry into Advanced Placement and Honor level courses. Courses are often offered in English, History, Geometry, Physics and Chemistry based on the needs of the students. Courses are taught by Weston High School faculty. The rate reflects a contribution toward the full cost of the program.

Non-Resident: Students who reside in Weston with a non-custodial parent for the purposes of education are charged tuition. The Business Office calculates the tuition rate annually based Department of Elementary and Secondary Education Per Pupil Expenditure rate. In addition, we have an "Intent to Reside" fee that is charged to families who have a purchase and sale agreement but have not yet occupied the residence. Although infrequent, there are times when a property is purchased and renovated prior to a family occupying the residence. When this occurs, we require a 45-day payment. If the Weston property is occupied within the 45 days, a refund is made. If an extension is needed, a second check for 45-day payment is required.

Instrumental Music: Music lessons are offered throughout the district on a fee-for-service basis. Based on a review of neighboring communities, the Director of Music has proposed an increase. The \$35.50/per half hour is in the mid-range of our comparable communities. The funds do not pass through the district. All fees are paid directly to the instructors by parents.

Rental Rates:

| Room | Location | FY'22 Fee | FY'23 Fee | Where Deposited |
|--------------------------------|-------------------------|------------------|------------------|------------------------|
| Auditorium | Middle School (APC) | \$228 | \$230 | Facility Rental |
| Distance Learning Center (DLC) | High School Science Lab | \$260 | \$264 | Facility Rental |
| Media Center | High School | \$180 | \$182 | Facility Rental |
| Gymnasium | Up to 3 Hours | \$130 | \$132 | Facility Rental |
| Gymnasium | Over 3 Hours | \$235 | \$240 | Facility Rental |
| Cafeteria | All Schools | \$230 | \$235 | Facility Rental |
| Kitchen | All Schools | \$175 | \$180 | Facility Rental |
| Libraries | All Schools | \$130 | \$135 | Facility Rental |
| Classrooms | All Schools | \$80 | \$85 | Facility Rental |
| Conference Room | All Schools | \$75 | \$77 | Facility Rental |
| Playing Fields | All Schools | \$175 | \$180 | Facility Rental |
| Playing Fields | Turf Field | \$275 | \$280 | Facility Rental |
| Field Lights | Hourly | \$52 | \$55 | Facility Rental |
| Concession Stand | (0-249 people) | \$52 | \$54 | Facility Rental |
| | (250-499 people) | \$105 | \$108 | Facility Rental |
| | (500+ people) | \$155 | \$160 | Facility Rental |
| Custodian | Hourly | \$46 | \$47 | Facility Rental |
| Field Lining | Hourly | \$27 | \$27.50 | Facility Rental |
| Kitchen | Hourly | \$41 | \$42 | Facility Rental |
| Lighting/Sound | Hourly | \$42 | \$43 | Facility Rental |
| Piano Tuning | Flat | \$85 | \$88 | Facility Rental |
| Pool | Hourly | \$185 | \$190 | Facility Rental |
| Lifeguard | Hourly | \$40 | \$42 | Facility Rental |
| Energy Surcharge | Percent of Rental | 10% | 10% | Facility Rental |

Fees:

| Program | FY'22 Rate | FY'23 Rate | Where Deposited |
|------------------------------|------------|------------|--------------------|
| Guidance Transcripts | \$4.00 | \$4.00 | Guidance |
| College Board Testing Fees | \$25.00 | \$30.00 | Guidance |
| Elementary Lunch | \$3.00 | \$3.00 | School Lunch |
| Middle / High Sandwich Meal | \$3.25 | \$3.25 | School Lunch |
| Middle / High Hot Lunch Meal | \$3.35 | \$3.35 | School Lunch |
| Middle / High Specialty | \$3.60 | \$3.60 | School Lunch |
| Adult Meal | \$4.25 | \$4.25 | School Lunch |
| Adult Meal with Milk | \$4.75 | \$4.75 | School Lunch |
| iPad Replacement Charger | \$20.00 | \$20.00 | Technology |
| iPad Repair Deductible | \$50.00 | \$50.00 | Technology |
| Minuteman Transportation. | \$10,708 | \$TBD | Transportation |
| Course Offerings | \$150 | \$155 | Adult & Comm. Edu. |

Guidance Transcripts: The Guidance Office provides up to 5 transcripts to each student free of charge. Each transcript in excess of five, and any transcript requested by alumni, are \$4.00 apiece. The fees are deposited into the Guidance Revolving Fund to offset the expenses of the office.

Guidance Standardized Testing Fees: The Guidance Office charges \$30.00 for each exam. The two exams are the Preliminary Scholastic Aptitude Exam (PSAT) and the Pre-ACT (PLAN) test. The fees are deposited into the Guidance Revolving Fund to cover the costs of test administration.

Food Services: The National School Lunch Program has a rule called Paid Lunch Equity (PLE). The intent of the rule is to ensure sufficient funds are provided to the food services accounts for paid lunches. The free and reduced lunch reimbursement cannot supplement paid lunch revenue. Prices will remain the same for the SY' 22-23 school year. Elementary lunches are \$3.00 and Middle and High School prices range from \$3.25 to \$3.60. Pricing is based on the type of meals offered.

iPad Replacement/Repair: The price to replace a lost or damaged charging cord is \$20.00. Depending on the time the iPad was purchased, there are two different repair (deductible) amounts. The fees represent the actual cost to the department for these items.

iPad Repair Deductible: The district insures all student devices. If a Chromebook and/or iPad is damaged the family is asked to pay the insurance deductible. Depending on the time the Chromebook or iPad was purchased, there are two different repair (deductible) amounts. The fees represent the actual cost to the department for these items. The District has largely been phasing out the use of iPads as one-to-one student devices.

Minuteman Transportation: As of school year 2017-2018, Weston is no longer a member community of the Minuteman Vocational School system. Therefore, Weston is responsible for the tuition and transportation of Weston resident children who opt to attend Minuteman. In SY'20-21, we have 2 students, 1 who needs to be transported. Due to COVID-19 restrictions the transportation needs are irregular. In SY'19-20, we transported Weston and Wayland students through the closure in March 2020. Wayland, in the past, has covered a proportionate share of the total cost. Wayland is interested in continuing this arrangement. Until the number of students are confirmed for next school year, a rate cannot be developed.

Course Offerings: Weston offers many summer workshop and training opportunities for faculty and staff. On occasion, these courses are offered to faculty in neighboring communities. For courses where we open slots to faculty from other districts, we would charge a fee of \$155.00 per participant. This fee will be used to offset the cost of the instructor and/or required materials. The fees are deposited into the Adult and Community Education revolving fund.

Leases:

| Program | FY'22 Rate | FY'23 Rate | Where Deposited |
|-------------------|-------------------|-------------------|------------------------|
| Children's Center | \$31,978 | \$32,938 | Facility Rental |

Children's Center: The Children's Center leases space at the Country and Woodland Schools to run the after-school program.

The School Committee reviews and approves all proposed rates in June of each year.